IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.1468 OF 1997

The Simplex Mills Co. Ltd.
and Anr. ..Petitioners

Vs.

Union of India
& Anr. ..Respondents

....

Mr.Kevik Setalwad i/b R.A.K.Najam Essant for Petitioners
Ms.S.V.Bharucha for Union of India

....

CORAM: DR.S.RADHAKRISHNAN AND SMT.V.K.TAHILRAMANI,JJ.
DATE : NOVEMBER 20, 2006

P.C.

1. Heard the learned counsel for the Petitioners and the learned counsel for the Respondents. Both the learned counsel for the Petitioners and Respondents categorically state that the matter is no longer *res integra* and the same is squarely covered in favour of the Petitioners by the judgment of the Supreme Court in **Commissioner of Central Excise Vs. Simplex Mills Co. Ltd.; (2005) 3 SCC 51** and the aforesaid judgment of the Supreme Court confirmed the judgment of larger

Bench of the Tribunal in **Jyoti Overseas Ltd. Vs. Commissioner of Central Excise, Indore; 2001 (130) ELT 446 (Tri-LB)**. In view thereof, the rule is made absolute in terms of prayer clauses (a) and (b).

[DR.S.RADHAKRISHNAN, J.]

[SMT.V.K.TAHILRAMANI,J.]